

## **Department of State**

### **Detailed Instructions for SF-270**

*The SF-270 (Request for Advance or Reimbursement) is the correct payment request form to use with grants. Some offices mistakenly use the DS-1034 to request grant payments. **This form should be submitted and signed (on Page 2) by the grantee.** Original, faxed or electronic copies are acceptable.*

*Please use the Department-specific instructions below as a supplement to instructions provided on page 2 of the SF-270. **Please pay particular note to the instructions in the final paragraphs for using the “This space for agency use” box on Page 2 of the form.***

*In addition, three sample forms are attached: (1) Sample for Reimbursement Payments, (2) Sample for Advance Payments (short form), and (3) Sample for Advance Payments to “High Risk” grantees (long form).*

*For additional assistance or information, please contact RM/DCFO/FPRA/FAFM ([ogfm@state.gov](mailto:ogfm@state.gov)).*

#### **Box #**

- 1a. Indicate whether the request is an advance of funds or a reimbursement.
- 1b. Indicate whether this request represents a final or partial payment. If this is a one-time payment, check “Final”. If there are going to be multiple payments, check “Partial”, unless this is the last in the series of payment (which would be “Final”).
2. Indicate the organization’s/recipient’s accounting method. This does not relate to how the payment will be made (i.e., cash, check or EFT). Unless you definitively know otherwise, **always check “Cash”**.
  - Cash – Refers to the accounting methods in which expenses are recorded when they are paid.
  - Accrual – Refers to the accounting method in which expenses are recorded when incurred.
3. Indicate the US Department of State, include the Embassy name/address when the grant is being issued by post.
4. Enter the grant award number.
5. If this is a one-time payment, enter “1”. If partial payments are being requested, indicate which number this request represents. Example: 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup>, etc.

**Box #**

6. This is an optional field; it is not required. However, if this grant is awarded to a U.S. citizen, enter the grantee's Social Security Number (info is subject to Privacy Act and must be protected accordingly). See further instructions on SF-270.
7. This is a number determined by the grantee not the Federal Government. It is an optional field; it is not required. See further instructions on SF-270.
8. See instructions on SF-270. ***It is important to note that the period covered refers to the dates during the period of performance that the funds requested will cover. It is not necessarily the same as the grant Period of Performance.***
  - C. If this is a one-time payment, the "From" and "To" dates should be the same as the period of performance.
  - D. If this is for multiple payments:
    - In the first payment request, the "From" date should be the same as the grant's start date in the Period of Performance. The "To" date can be any date within the grant Period of Performance.
    - In the last ("Final") payment request, the "To" date should be no later the grant's end date in the Period of Performance – or the last date on which authorized costs were expended on the grant activity – whichever comes first. The "From" date should be the day after the "To" date submitted on the previous SF-270.
    - Otherwise, "To" and "From" dates should indicate the period during which the requested funds will be expended.
9. Indicate grantee organization information as requested. For grants to individuals, enter grantee name and address.
10. Indicate Payee information if different from information indicated in Box 9.
11. ***This section can be used for both advance or reimbursement payments, but is recommended for reimbursement payments only.***

**For reimbursements: Section 11 must be completed.**

**For advances: Either section 11 or 12 can be used.**

***Section 11 should be used for large grants with multiple payments or for grants to "High Risk" grantees. Use of Section 11 facilitates the better tracking of funds.***

***Section 12 should be used for small, straight-forward grants or when the grantee is not High Risk.***

**Box 11 – Cont’d**

Use column headings (a, b & c) to indicate the Program/Function/Activity where this request for reimbursement is being made. The headings should relate to the categories used in the approved grant budget. The samples show “Salaries, Conference Materials, and Travel”, but other headings may be used. If more than three headings are desired, use additional pages; however, the cumulative total should appear under the “Total” column on the first page (as opposed to the “Total” column on the last supplemental page).

Indicate the amounts requested under the applicable Programs/Functions/Activities columns.

- A. Total program outlays to date: Enter the date through which the calculations being entered are effective. Under the columns, enter the cumulative amount actually expended by the grantee as of the date indicated in the “To” box (#8).
- B. Less: Cumulative program income: Enter any Program Income earned as of the date indicated, if applicable. Most grants have no program income, but some grants permit ticket sales, registration/conference fees, etc. If Program Income is involved, it should be addressed in the grant’s Terms & Conditions (T&C’s). This line is used when the T&C’s specify that income will be used to offset the cost of the grant (i.e., the income earned will be subtracted from the cost of the grant).
- C. Net program outlays (line A minus line B): Enter the sum.
- D. Estimated net cash outlays for advance period:
  - b. For Reimbursement payment requests: Leave this line blank.
  - c. For Advance payment requests: Enter the amount that is expected to be spent during the dates specified in Box 8.
- E. Total (Sum of lines C & D): Enter the sum.
- F. Non-Federal share of amount on E: If any of the funds shown on line E will come from other non-grant sources, enter that amount here. This would usually be funds specified in the grant budget that come from the grantee (or other sources) as part of a formal cost-sharing arrangement. It should not reflect the value of in-kind (non-cash) contributions.

- G. Federal share of amount on line E: Indicate the amount from the Federal award (line E minus line F). If there is no cash-sharing by the grantee, this line will be the same as line E.
- H. Federal payments previously requested: If grantee has received prior payments for this award, indicate the total amount received here.
- I. Federal share now requested (Line G minus line H): Enter the sum. This will be the amount being requested by the grantee.

- J. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances: Use this when the award indicates payments will be made on a predetermined schedule. This is optional. It should not be used for Reimbursement payments.

## **Box #12**

***Section 12 should be used for small, straight-forward grants or when the grantee is not High Risk. It should not be used when payments are set up as Reimbursements. When Section 12 is used, do not fill out Section 11.***

12. Alternate Computation for Advances Only
- C. Estimated Federal cash outlays that will be made during the period covered by the advance: Enter estimated USG-funded cash expenditures that will be made during the period covered by the advance (as indicated in Box 8).
  - D. Less: Estimated balance of Federal cash on hand as of beginning of advance period: Enter how much federally-provided cash (if any) from this award the grantee has remaining (unexpended) from previous advances. If this is a one-time payment, or if this is the first of multiple payments, enter "0".
  - E. Amount requested (line A minus line B): Enter the sum. This will be the total advance amount requested.
13. Certification: This should be signed and dated by the grantee. For grants to organizations, it should be signed by the individual within the organization authorized to approve grants (their Grants Officer) or to receive and disburse funds (their Chief Financial Officer).

## **IMPORTANT:**

**Box marked "This space for Agency use only":** When the SF-270 is received from the grantee, the bureau/post Grants Officer (GO) and/or Grants Officer Representative (GOR) should review the form and initial their approval in this box. This certifies to the Financial Management/Budget Officer (FMO) that:

- 1) Any required program or financial reports have been received;
- 2) The level of activity that has occurred under the grant supports the amount of money already disbursed and/or the amount of money being requested;
- 3) For advances, the amount of money being requested will not result in excess cash being on-hand by the grantee (i.e., the grantee shouldn't have more

- money than they need to spend within a reasonable period of time); and
- 4) Everything is in order so that that the FMO can proceed with processing the advance or reimbursement of funds.

This box may also be used by the GO/GOR to indicate whether the payment should be in U.S. dollars or local currency, and whether the payment should be made by cash, check or electronic funds transfer (EFT). The FMO may use this box for his/her signature certifying approval for payment.

*For more information or assistance on the SF-270, please contact [OGFM@state.gov](mailto:OGFM@state.gov).*